

Proposed Update to Business License Fees for a Number of License Categories

TXT-53834 - TEXT AMENDMENT - APPLICANT/OWNER: CITY OF LAS VEGAS - Discussion and possible action to amend LVMC Title 6 related to business taxes, licenses and regulations to provide for changes to various fees, to offset costs of technology to process business licenses, provide online services for business customers and maintain service levels and to provide for other related matters.

Contents:

- Draft of the proposed changes

Please note:

~~abc~~

Struck through text reflects a deletion

abc

underlined text reflects an addition

Where language indicates that a new Code section is to be added, all provisions in that section are new, although in some cases it is just a replacement for language repealed in a previous section of the ordinance amendment.

CHAPTER 6.04 BUSINESS LICENSE FEES**6.04.005 Sales-based fee.**

- (A) Unless specifically provided otherwise in this Code, each person doing business in the City shall pay to the Department of Finance and Business Services, in advance, a semiannual license fee based on the gross sales of the business according to the following schedule:

Semiannual Gross	Semiannual Fee
\$0 — \$12,000	\$25
12,001 — 18,000	35
18,001 — 24,000	42
24,001 — 30,000	54
30,001 — 45,000	66
45,001 — 90,000	78
90,001 — 135,000	90
135,001 — 180,000	100
180,001 — 240,000	120
240,001 — 300,000	167
300,001 — 360,000	200
360,001 — 420,000	230
420,001 — 480,000	270
480,001 — 540,000	300
540,001 — 600,000	350
600,001 — 660,000	370
660,001 — 720,000	400
720,001 — 780,000	440
780,001 — 840,000	470
840,001 — 900,000	500
900,001 — 960,000	540
960,001 — 1,020,000	570
1,020,001 — 1,080,000	600
1,080,001 — 1,140,000	640
1,140,001 — 1,200,000	670
1,200,001 and over	multiplied by .00056

<u>Semiannual Gross</u>	<u>Semiannual Fee</u>
<u>\$0 - \$30,000</u>	<u>55</u>
<u>30,001 - 180,000</u>	<u>100</u>
<u>180,001 - 300,000</u>	<u>200</u>
<u>300,001 - 540,000</u>	<u>300</u>
<u>540,001 - 720,000</u>	<u>400</u>
<u>720,001 - 900,000</u>	<u>500</u>
<u>900,001 - 1,080,000</u>	<u>600</u>
<u>1,080,001 - 1,250,000</u>	<u>700</u>
<u>1,250,001 and over</u>	<u>multiplied by .00056</u>

- (B) In order to administer the provisions of this Title and provide statistical and demographic information, the Department shall have the authority to administratively create business licensing categories or classifications, with license fees based upon gross sales or gross revenue, for businesses which do not fit into existing categories or classifications.

6.04.030 Annual business license fee—\$50.00.

Businesses within the following licensing categories shall pay a fifty dollars annual business license fee, as set forth below:

Billiard or pool hall, with the fee amount to be charged for each billiard or pool table.

Bowling center, which is a business providing a place to engage in the sport of bowling. The fee amount shall be charged for each alley.

Cosmetology or Barber, which is any person or establishment that is licensed or required to be licensed pursuant to the provisions of NRS Chapter 643 or 664 and that offers cosmetology or barber services to the general public. The fee amount shall be charged for each customer chair or station provided for a licensed professional.

Tobacco dealer, which is any person licensed pursuant to NRS Chapter 370 to sell tobacco. The fee amount shall be charged for each sales location, whether a machine, retail location, or warehouse facility.

Express Delivery service, which is any business providing a transport of goods from one location to another location for a fee. The license fee shall be charged for the first vehicle used in the business, and a thirty dollar annual fee to be charged for each additional vehicle used in the business. An applicant for this license may be required by the Director to furnish a State license or certificate, if applicable, or written verification that such license or certificate is not required.

Interactive entertainment center, which is any establishment whose primary purpose is to provide technology enabled interactive entertainment, including, but not limited to, motion simulation, networked multi-site multi-player games, multi-media, and virtual reality based games for use by patrons of the establishment. The fee amount shall be charged for each playing station or payment receptacle that pertains to a game, multi-media or computer-related activity, devices or other form of entertainment. Any other type of business to be conducted on the premises,

including any separate-leased area of the premises, must be separately licensed and is subject to any background investigation applicable thereto.

Nonprofit commercial enterprise, which is any commercial enterprise regularly engaged in by an organization that has duly qualified as tax exempt under the Internal Revenue Code. The category does not include an organization whose commercial activities consist solely of one or more of the following:

- (A) Occasional fundraising activities;
- (B) Solicitation activities that are subject to the provisions of LVMC Chapter 6.22
- (C) The sale of items that are intended to convey a religious, political or ideological message.

Transfer and storage company, which is any business who provides transportation and storage of household good, commercial goods or other commodities with the fee amount to be charged for each truck, the first truck used in the business, and a thirty dollar annual fee to be charged for each additional truck used in the business.

6.04.040 Annual business license fee—\$100.00.

Businesses or business locations within the following licensing categories shall pay a one hundred dollars annual business license fee, as set forth below:

~~**Administrative office space**, which is an office location in which specific administrative functions of a business are conducted apart from the primary business location.~~

~~**Corporate administrative office space**, which is an office location in which centralized administrative functions are conducted on behalf of affiliated business entities, whether the business operations of those entities are conducted at that location or elsewhere.~~

~~**Motor transportation service**, which is any person who provides passenger transportation service for hire, excluding a taxi service. An applicant for this license must furnish a certificate of public convenience and necessity from the Transportation Services Authority in accordance with NRS Chapter 706, or evidence of exemption from the certificate requirement. The fee amount shall be charged for each vehicle operated as part of the business, except that any vehicle which is devoted exclusively to public transportation as designated by a local government within Clark County is exempt from the license fee requirement.~~

~~**Public bus service**, which is any person who operates a privately owned bus service for the purpose of transporting members of the general public from place to place within the City. The fee amount shall be charged for each bus used in the transportation service. Before a license application may be approved by the City Council, the applicant must file with the City Clerk a map designating the proposed service routes, and must meet all Transportation Service Authority requirements.~~

~~**Sightseeing bus or limousine service**, which is any person who operates a transportation service utilizing buses or limousines to transport passengers for hire, but which is not operated over fixed routes or between pre-established points. The fee amount shall be charged for each vehicle used in the transportation service. An applicant for this license must furnish a certificate of public convenience and necessity from the Transportation Services Authority, as obtained in accordance with NRS Chapter 706.~~

~~**Skating rink**, which is any business that offers to the public for a fee the use of any facility, regardless of surface type, for the purpose of skating. The term "skating" includes roller skating, ice skating or any other type or form of skating or skateboarding.~~

~~**Travel and ticket agency**, which is any person in the business of purchasing and reserving hotel accommodations, transportation, show tickets, entertainment or other vacation incidentals for tourists or other persons. The category does not include any person who furnishes reservations or tickets exclusively for services in an establishment owned by that person.~~

Tobacco dealer, which is any person licensed pursuant to NRS Chapter 370 to sell tobacco. The fee amount shall be charged for each sales location, whether a machine, retail location, or warehouse facility.

Motor carrier and transportation services, which is any business operating as a common motor carrier as defined in NRS 706, who provides trucking, passenger transportation, including limousine and sightseeing for hire over fixed or not fixed routes and must obtain a certificate of public convenience and necessity from the Transportation Services Authority in accordance with NRS Chapter 706. The fee amount to be \$100 per vehicle, except that any vehicle which is devoted exclusively to public transportation as designated by a local government within Clark County is exempt from the license fee requirement.

Truck rental agency, which is any business that offers trucks for rent. The fee amount shall be charged for each truck available for rental.

6.04.050 Annual business license fee—~~\$150.00~~200.00

Businesses within the following licensing categories shall pay a ~~one~~ two hundred ~~fifty~~ dollars annual business license fee, as set forth below:

Adult day care facility, which is an establishment operated and maintained to provide care, for not more than twelve hours at a time, on a temporary or permanent basis for aged or infirm persons.

Administrative and corporate office space, which is an office location in which specific administrative functions or centralized functions of a business are conducted apart from the primary or affiliated business entities, whether the business operations of those entities are conducted at that location or elsewhere.

~~**Armored car service**, which is a business that provides for hire the transportation of money, currency, bank notes, money orders, bonds, notes, gaming chips and other valuable property, instruments or documents.~~

~~**Artist**, which is any person who produces art for profit. The category does not include contractors, designers, and painters (those who paint signs or other structures).~~

~~**Automobile detailing**, which is any mobile business engaged in the washing, waxing, cleaning or detailing motor vehicles by means of human effort rather than by mechanical means.~~

~~**Automobile towing service**, which is a business engaged in towing motor vehicles. The category does not include any service station or garage which, as an incident to providing repairs, tows automobiles to its place of business to make such repairs.~~

~~**Bookkeeper**, which is any business or person, other than a certified public accountant or public accountant, engaged in providing the service of recording the accounts, transactions or preparation of tax returns on behalf of another business or person.~~

~~**Business support service**, which is any business that performs for one or more other businesses a service that is generally performed internally to a business, including without limitation billing, mailing, printing, customer service evaluations, the processing of claims or other paperwork, resident agent, holding company or other miscellaneous support services.~~

Carwash, which is a stationary business that offers services to clean cars by either coin operation or direct payment, whether or not it is operated in conjunction with another business. The services offered may include the washing, waxing, cleaning and detailing of motor vehicles by human effort.

~~**Concrete pumping**, which is any business that provides to construction projects equipment that is used to pump or disperse concrete products.~~

Construction related services cleanup, which is any business that removes construction materials from construction sites for transportation to a disposal site, provides ancillary services to construction projects such as equipment used to pump or disperse concrete or construction related services which do not require a license per NRS 624. For purposes of this category, "construction materials" includes without limitation wood, plaster, metals, asphaltic substances, brick, block, concrete, excavation dirt, rock, stone and gravel.

~~**Contract labor service**, which is any person who, by contract, supplies employees to perform temporary labor services (and only temporary labor services) for another under circumstances in which the individuals performing the labor do not become employees of the recipient of the services.~~

Designer-draftsman, which is any person who specializes in the planning or execution of the layout, decorations or furnishing for any interior structure, including advice related to or sales of decorator items, window and wall coverings or furnishings, or who prepares drawings or sketches of structures, but who is not acting as an architect under NRS Chapter 623 or 623.A.

~~**Party planning service**, which is any business that plans parties or provides at party locations any of the following services or similar services: disc jockey, clown singing telegrams, or karaoke. The category does not include any business whose primary function is to provide for the supervision, care or control of children.~~

Permanent makeup, which is any business that enhances or alters facial characteristics by inserting indelible pigment under the skin or by the production of scars.

Personal services, which is any business that provides personal services, including without limitation a wake-up service, reminder service, errand service, vehicle registration service, personal chef or cook service, or shopping service. The category does not include any service that is designated or included in another category identified in this Title.

Recreation Facility means a business that offers to the public for a fee the use of recreational courts including tennis, handball or similar courts, swimming pool, rock climbing, health or fitness facility a skating facility on any indoor or outdoor surface and includes skating or skateboarding or similar facility.

Rental referral service, which is any person who provides a listing or referral service for the rental of apartments, equipment, or other types of rentals. The category does not include any person or business that is required to be licensed under NRS Chapter 645.

~~Residential property~~ Property maintenance provider, which is any person who provides onsite property maintenance or clean up services, such as, but not limited to the following services: handyman, janitorial, maid, lawn maintenance, pest control, pool and/or spa cleaning, power washing, sewer/septic pumping or cleaning, tree trimming or window cleaning primarily at, in or upon residential structures. This classification does not include activities requiring a contractor's license pursuant to NRS Chapter 624, nor does this classification include activities that primarily includes onsite property maintenance or clean up services at, in or upon commercial structures.

Riding horse rental, which is any person who provides riding horses for rent or provides boarding, stabling or training for riding horses.

School, which is any institution or place of education or instruction, or any individual acting as a tutor, facilitator, trainer or otherwise providing instruction in a skill, except for an institution or individual offering post-secondary education.

Shooting range, which is any business that operates a weapons range for practice, competition, training or instruction other than a law enforcement agency.

~~**Sign painting establishment**, which is any person who engages in the business of painting signs but who is not required to have a State contractor's license.~~

~~**Tattoo establishment**, which is any business that places indelible marks and figures upon the body by inserting pigment under the skin or by the production of scars.~~

~~**Tennis/handball/racquetball court**, which is any business that offers to the public the use of playing courts for any of the sports enumerated. The fee amount shall be charged for the first playing court used in the business, with a twenty dollar annual fee to be charged for each additional playing court.~~

~~**Tour or tour guide**, which is any business that conducts tours or provides tour guides services to the general public and is not regulated by the Nevada Transportation Services Authority.~~

Valet parking, which is any person engaged in providing for customers the service of parking private vehicles in a designated area. The category does not include any person who provides parking services for the customers of a business and is employed by that business.

Visual Arts which is any person or business which engages in photography, painting or other image medium that produces such objects for sale to a client, customer or gallery.

Vocational rehabilitation counselor, which is any person who is licensed or required to be certified in accordance with NRS Chapter 615 and who provides the service of counseling clients relative to labor market assessments, job development, job assessments or employer consultation in the area of industrial or vocational rehabilitation within the health care industry.

6.04.060 Annual business license fee—~~\$200.00.~~ \$250.00

Businesses within the following licensing categories shall pay a two hundred and fifty dollars annual business license fee, as set forth below:

Adult day care facility, which is an establishment operated and maintained to provide care, for not more than twelve hours at a time, on a temporary or permanent basis for aged or infirm persons.

Advertising or marketing service, which is any business engaged in the act of designing, producing and disseminating information to the general public, including public relations activities on behalf of persons or businesses.

Auto broker, which is any person who, for a fee or any other consideration, offers to provide to another person the service of arranging, negotiating or assisting in the purchase of a new or used vehicle which has not been registered by the broker.

Automobile leasing, which is any business that leases automobiles or any other kind of motor vehicle that is required to be licensed by the Department of Motor Vehicles and Public Safety.

Bail agent or bail enforcement agent, which is any person who is authorized, employed or contracted by a surety or bail agent to do any of the following:

- (A) Solicit bail transactions;
- (B) Execute or countersign undertakings of bail;
- (C) Pledge currency, money orders or cashier's checks as security for a bail bond in connection with judicial proceedings and receive or be promised money or other things of value therefor;
- (D) Enforce the terms and conditions of a defendant's release from custody on bail in a criminal proceeding; or
- (E) Locate, apprehend, or surrender a defendant to custody. Each bail agent and bail enforcement agent is required to have an appropriate State license issued in accordance with NRS Chapter 697 before doing business in the City.

Business service, which is any person or business other than a professional licensed pursuant to LVMC 6.04.065 who engages in providing one or more general business services that is generally performed internally to a business including without limitation, billing, mailing, printing, customer service evaluations, tax preparation, the processing of claims or other paperwork, resident agent, holding company or other support services such as, telephone answering, paging and message forwarding services, bookkeeping services or other miscellaneous support services.

Body piercing, which is any business that pierces the skin for the purpose of inserting rings, loops, studs or other implements, or which engages in the sale of those items for use in connection with body piercing.

Environmental analysis, which is any business that tests or analyzes the quality or content of soil, water, atmosphere, or other elements related to the environment.

Health and fitness club, which is any business that is open to the general public and that provides the use of equipment or facilities for the maintenance or development of physical fitness or the control of weight.

~~**Insurance adjuster**, which is any person who is licensed or required to be licensed as an adjuster under NRS Chapter 684A and who receives compensation for acting as an adjuster, whether acting as an owner, officer, associate, member or employee of a business.~~

~~**Insurance agency**, which is any business whose agents, brokers, or adjusters transact insurance subject to the regulations of NRS 679A. The license fee for this category includes the first agent, broker or adjuster who otherwise would be required to be pay a license fee under this Section as a sales or service agent or representative.~~

~~**Managed health care organization**, which is any person who provides, arranges, pays for, or reimburses for the provision of any element of health care services and who controls the amounts to be paid to health care providers by a managed care program.~~

Management or consulting service, which is any person or firm that conducts budgeting, management counseling, consulting service or promoting for another.

Membership service club or membership use club, which is any person or business that charges a membership fee for the right to use or purchase equipment or services or to obtain discount privileges.

Merchandise broker, which is any person who acts as an agent for others in negotiating contracts, purchases, the sale of goods, wares or services and who does not take physical possession of the merchandise.

~~**Photography business**, which is any business that takes photographs for eventual sale to a client or customer of the business.~~

~~**Remote motor vehicle rental**, which is an automobile ticket rental agency or transportation rental agency location with no vehicles on site.~~

Residential home care provider, which is any person who provides or contracts to provide medical supervision, general care, nursing or housekeeping, or services to the sick, injured or dependent within a home setting, whether on a temporary or permanent basis. Any person also qualifying as a professional, must be licensed per LVMC 6.04.065

~~**Sales or service agent or representative**, which is any person who sells, solicits, negotiates, offers or performs on behalf of another person the transaction of any instrument or finance related service, including but not limited to insurance, financial or investment advice, securities or similar activities, whether the instrument or service is in possession of the agent or representative and whether the agent or representative is an employee or under contract to perform these activities.~~

Travel and Tour Services, which is any person in the business of conducting tours, selling or purchasing and reserving hotel accommodations, transportation, show tickets, entertainment or other vacation incidentals for tourists or other persons and is not regulated by the Nevada Transportation Services Authority.

Wire service, which is any person who engages in the business of transmitting or receiving funds by means of a communication system in which the transmission and reception stations are directly connected by one or more telephones or computers.

6.04.070 Annual business license fee—\$250.00. Annual business license fee - \$200.00 (firm), \$200.00 each additional agent or representative

~~Businesses within the following licensing categories shall pay a two hundred and fifty dollars annual business license fee, as set forth below:~~

~~**Contractor**, which is any person who is licensed or required to be licensed as a contractor under NRS Chapter 624, whether or not the contractor maintains a business location within the corporate limits of the City.~~

~~**Membership service club or membership use club**, which is any person or business that charges a membership fee for the right to use or purchase equipment or services or to obtain discount privileges.~~

Insurance services agent or representative means any person acting as an insurance adjuster, sales or service agent or representative, any person who sells, solicits, negotiates, offers or performs on behalf of another person the transaction of any instrument or finance related service, including but not limited to insurance, financial or investment advice, securities or similar activities, whether the instrument or service is in possession of the agent or representative and whether the agent or representative is an employee or under contract to perform these activities who is licensed or may be required to be licensed as an adjuster under NRS Chapter 684A or who receives compensation for such, whether acting as an owner, officer, associate, member or employee of a business, subject to the regulations of NRS 679A. The license fee for this category includes the first agent, broker or adjuster who otherwise would be required to be pay a license fee under this Section.

(A) Unless otherwise provided in this Chapter, each Insurance services business located in the City shall pay an annual business license fee, based on the number of agents and representatives it employees, at the rate of two hundred dollars for the first agent or representative and \$200 for each additional agent or representative.

6.04.080 Annual business license fee—\$300.00.

Businesses within the following licensing categories shall pay a three hundred dollars annual business license fee, as set forth below:

~~**Answering message service**, which is any person who provides services such as telephone answering, forwarding, message taking, paging or voice mail services.~~

Appraiser, which is any person, other than a real estate appraiser, who estimates the worth or features of an item of personal property.

Armored car service, which is a business that provides for hire the transportation of money, currency, bank notes, money orders, bonds, notes, gaming chips and other valuable property, instruments or documents.

Automobile towing service, which is a business engaged in towing motor vehicles. The category does not include any service station or garage which, as an incident to providing repairs, tows automobiles to its place of business to make such repairs.

~~**Collection agency**, which is any person that is licensed or required to be licensed as a collection agency under NRS Chapter 649. Credit reporting agency, which is a person described in NRS 598C. 100(1). The fee amount shall be charged for each office location.~~

~~**Marketing and Business Consulting**, which is any person or firm engaged in the act of designing , producing and disseminating information to the general public, including public relations activities on behalf of persons or businesses, and that may conduct analysis, budgeting, management counseling, advertising, marketing, or public relations for another business.~~

~~**Mini warehouse**, which is any person who operates a facility divided into individual spaces for as an owner, officer, associate, member or employee of a business.~~

~~**Mini-Storage Facility**, which is a facility with enclosed storage space, divided into separate compartments no larger than five hundred square feet in size, which is provided for use by individuals to store personal items or by businesses to store materials for operation of a business establishment.~~

~~**Recreational vehicle park**, which is any person who offers an area or tract of land where lots are rented or held out for rent to accommodate a recreational vehicle or where outdoor accommodations for camping are provided.~~

Radio station, which is any establishment located in the City that is licensed or required to be licensed by the Federal Communications Commission and is engaged in the commercial transmission of radio broadcasting by means of electromagnetic signals over public airways, public airwaves, public spectrum or by means of a site available over the Internet.

Warehouse or storage, which is any person who engages in the business of providing an enclosed structure for the storage of wholesale goods for distribution or transfer to another location, materials or other items including the storing the personal household goods and effects of another, and who holds himself out to the public as providing such storage.

6.04.090 Annual business license fee—\$500.00.

Businesses within the following licensing categories shall pay a five hundred dollars annual business license fee, as set forth below:

~~**Collection or credit reporting agency**, which is any person that is licensed or required to be licensed as a collection agency under NRS Chapter 649. Credit reporting agency, which is a person described in NRS 598C. 100(1). The fee amount shall be charged for each office location.~~

~~**Employment agency and agency contract labor**, which is any person licensed or required to be licensed under NRS Chapter 611, or who by contract, supplies employees to perform temporary labor services for another under circumstances in which the individuals performing the labor do not become employees of the recipient of the services. The category does not include a contract labor service, as described in Section 6.04.050.~~

Tattoo and Body Art, which is any business that places indelible marks and figures upon the body by inserting pigment under the skin or by the production of scars, or that pierces the skin for the purpose of inserting rings, loops, studs or other implements. Does not include the sale of such items.

Television broadcast station, which is any establishment located within the City that is licensed or required to be licensed by the Federal Communications Commission and is engaged in the commercial transmission of television broadcasting by means of electromagnetic signals over the public airways, public airwaves, public spectrum or by means of a site available over the Internet.

6.04.100 Annual business license fee—\$600.00. \$650.00

Businesses within the following licensing categories shall pay a six hundred and fifty dollars annual business license fee, as set forth below:

Advertising space leasing or selling, which is a person engaged in any form of leasing or selling outdoor advertising space, whether the space is at a fixed or mobile location.

Commodity or securities broker or dealer, which is any person engaged in the business of effecting transactions in commodity options or securities transactions.

Credit union, which is an organization that qualifies to operate as a credit union under NRS Chapter 678. The fee amount shall apply to each principal office and branch office thereof.

Health care organization, which is any person who has been granted a certificate of authority under NRS Chapter 695 C to provide one or more health care services; is organized and operated by an insurance company and is responsible for the availability and accessibility of such services to its enrollees; or a person who provides, arranges, pays for, or reimburses for the provision of any element of health care services and who controls the amounts to be paid to health care providers by a managed care program.

Title insurance company, which is any business that is licensed or required to be licensed under NRS Chapter 692A.

Trust company, which is any business that is licensed or required to be licensed under NRS Chapter 699 and acts as a fiduciary.

~~6.04.110 Annual business license fee—\$660.00.~~

~~Businesses within the following licensing category shall pay a six hundred sixty dollars annual business license fee, as set forth below:~~

~~**Commodity or securities broker or dealer**, which is any person engaged in the business of effecting transactions in commodity options or securities transactions.~~

~~6.04.120 Annual business license fee—\$700.00.~~

~~Businesses within the following licensing category shall pay a seven hundred dollars annual business license fee, as set forth below:~~

~~**Health maintenance organization—insurance company related**, which is any person who, whether or not for profit, has been granted or is required to be granted a certificate of authority under NRS Chapter 695 C; provides or arranges for the provision of one or more health care services; is organized and operated by an insurance company; and is responsible for the availability and accessibility of such services to its enrollees, where such services are paid for or~~

~~on behalf of the enrollees on a periodic basis without regard to the dates health services are rendered and without regard to the extent of services actually furnished to the enrollees.~~

6.04.140 Annual business license fee—\$1,000.00.

Businesses within the following licensing categories shall pay a one thousand dollars annual business license fee, as set forth below:

Bank, commercial bank or banking corporation, which is any establishment, whether chartered by the State or Federal government, conducting the business of receiving money as demand deposits or otherwise carrying on banking or banking trust business. The fee shall be charged to each principal facility and branch facility thereof.

Non-depository lender, which is any person who is licensed or required to be licensed under NRS Chapter 604A to operate a check-cashing service, deferred deposit loan service, high-interest loan service, or title loan service.

Thrift company, which is any company licensed as such under NRS Chapter 677. The fee amount shall be charged to each principal facility and branch facility thereof.

Time-share project broker, agent or representative which is any person defined as such in NRS 119A.090.

~~**Time-share representative**, which is any person defined as such in NRS 119A.120.~~

~~**Time-share sales agent**, which is any person defined as such in NRS 119A.130.~~

6.04.160 Semiannual business license fee—\$35.00.

Businesses within the following licensing categories shall pay a thirty-five dollars ~~semiannual~~ annual business license fee, as set forth below:

~~**Barbershop**, which is any barbershop establishment that is licensed or required to be licensed pursuant to the provisions of NRS Chapter 643 and that offers barber services to the general public. The fee amount shall be charged for the first customer chair, with a ten dollars semiannual fee for each additional customer chair.~~

~~**Cosmetological establishment**, which is any cosmetological establishment that is licensed or required to be licensed by the State pursuant to the provisions of NRS Chapter 644 and that provides cosmetology services to the general public. The fee amount shall be charged for the first customer chair, with a twenty dollar semiannual fee for each additional customer chair.~~

~~**Cosmetological establishment**, which is any cosmetological establishment that is licensed or required to be licensed by the State pursuant to the provisions of NRS Chapter 644 and that provides cosmetology services to the general public. The fee amount shall be charged for the first customer chair, with a twenty dollar semiannual fee for each additional customer chair.~~

~~**Interactive entertainment center**, which is any establishment whose primary purpose is to provide technology enabled interactive entertainment, including, but not limited to, motion simulation, networked multi-site multi-player games, multi-media, and virtual reality based games for use by patrons of the establishment. The fee amount shall be charged for each playing station or payment receptacle that pertains to a game, multi-media or computer related activity, devices or other form of entertainment. Any other type of business to be conducted on the premises,~~

~~including any separate leased area of the premises, must be separately licensed and is subject to any background investigation applicable thereto.~~

6.04.180 Fixed incremental semiannual license fee—Applicability.

Businesses within the following licensing categories shall pay a ~~semiannual~~ annual fixed incremental business license fee based upon the following schedules:

Manufacturing, which is any business engaged in the fabrication or production of products for resale or commercial consumption. For each factory, plant, or other manufacturing premises that are physically located within the City limits, the semiannual license fee shall be calculated in accordance with the following schedule:

Number of Employees	Fee
0 to 5	\$50.00
<u>6</u> to 25	100.00
26 to 50	200.00
51 to 100	300.00
Over 100	400.00

Mobile home park, which is any person who offers an area or tract of land where two or more mobile homes or mobile home lots are sold, rented, leased owned or held out for that purpose. The semiannual license fee shall be calculated in accordance with the following schedule:

Number of Spaces	Fee
1 to 48 <u>50</u>	\$60.00 \$150.00
<u>19</u> to 30	75.00
31 to 50	90.00
51 to 80	105.00
81 to 100 <u>51 to 100</u>	150.00 <u>\$300.00</u>
Over 100	1.50 <u>3.00</u> per space

Parking lot. For the operation of a public or semipublic parking lot the semiannual license fee shall be calculated in accordance with the following schedule:

Number of Vehicle Parking Spaces	Fee
1 to 4 <u>50</u>	\$25.00 <u>\$150.00</u>
<u>5</u> to 15	30.00
<u>16</u> to 35	50.00
36 to 50	70.00 <u>\$</u>
Over 50	100.00 <u>\$200.00</u>

~~Recreational vehicle park, which is any person who offers an area or tract of land where lots are rented or held out for rent to accommodate a recreational vehicle or where outdoor accommodations for camping are provided. For each parking space in a recreational vehicle park, the licensing fee shall be calculated in accordance with the following schedule:~~

Number of Vehicle Parking Spaces	Fee
1 to 18	\$ 60.00
19 to 30	75.00
31 to 50	90.00
51 to 80	105.00
81 to 100	150.00
Over 100	1.50 per space

Title 6, Chapter 50, Section 360, of the Municipal Code of the City of Las Vegas, Nevada, 1983 Edition, is hereby amended to read as follows:

6.50.360: Whenever a permit is required to be obtained for individual alcohol sales or a restaurant is required to be maintained pursuant to an alcoholic beverage license, each licensee shall include the revenue of all alcohol sales in the calculation or payment of all fees required subject to 6.04.005.